

CHAPTER 856
Mixed Beverage License Tax

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CROSS REFERENCES

Mixed beverage licenses - see Code of Va. § 4.1-210 et seq.

Commissioner of the Revenue - see ADM. Ch. 222

Treasurer - see ADM. Ch. 224

Payment of taxes by credit card - see ADM. 224.01

Beverage container litter control - see GEN. OFF. Ch. 606

Exemptions from penalty and interest - see B.R. & T. 864.01

Erroneously assessed levies - see B.R. & T. 864.02

856.01 PERSONS SUBJECT TO TAX.

Persons holding mixed beverage licenses for establishments located within the County and not located within municipalities having a similar tax to that hereby assessed are hereby assessed with an annual license tax upon the sale of mixed alcoholic beverages as defined in Chapter 1 of Title 4.1 of the Code of Virginia of 1950, as amended, in the following sums:

- (a) Persons operating restaurants, including restaurants located on premises of and operated by hotels or motels, shall be assessed the following:
 - (1) Two hundred dollars (\$200.00) per year for each restaurant with a seating capacity at tables for fifty to 100 persons;
 - (2) Three hundred fifty dollars (\$350.00) per year for each restaurant with a seating capacity at tables for more than 100 but not more than 150 persons; and
 - (3) Five hundred dollars (\$500.00) per year for each restaurant with a seating capacity at tables for more than 150 persons.
- (b) A private nonprofit club operating a restaurant located on the premises of such club shall be assessed three hundred fifty dollars (\$350.00) per year.

856.02 DEFINITIONS.

As used in this chapter:

- (a) "Person" means individuals, partnerships, associations or corporations.
- (b) "Mixed beverage" or "mixed alcoholic beverage" means any drink composed in whole or in part of an alcoholic beverage having an alcoholic content of more than fourteen percent by volume and served to an individual in a quantity less than the quantity contained in a closed package for consumption, on premises licensed for consumption of such mixed beverages by the Virginia Alcoholic Beverage Control Board.

856.03 ASSESSMENT OF TAX; PAYMENT.

The tax imposed by this chapter shall be assessed for all or any portion of a calendar year during which the licensee may sell mixed alcoholic beverages. The tax shall become due and payable on or before July 31 of each license tax year. In all cases where the person has received from the Alcoholic Beverage Control Board a mixed beverage license for establishments located within the County, upon which a license tax is imposed under this chapter, after July 1 of any license tax year, such license tax shall become due immediately upon such person's receiving such mixed beverage license, and payment shall be made within thirty days of the time such person received such mixed beverage license.

856.04 PENALTY FOR DELINQUENCY.

There shall be a penalty of ten percent of the sum of the tax added to all mixed beverage license taxes imposed under this chapter that are unpaid after the due date, i.e. July 31 of each license year. Any such penalty when so assessed shall become a part of the tax. In the case of any person who is in his first license tax year and who has received a mixed beverage license after July 1 of any taxable year, the same penalty shall be added to all taxes imposed under this chapter that are unpaid for more than thirty days after such person has received a mixed beverage license.

(Ord. 86-10. Passed 10-20-86.)

856.05 DELINQUENCY INTEREST.

In addition to the penalty for failure to pay the tax imposed under this chapter on time, interest may accrue on the sum of the tax and penalty at the rate of ten percent per year computed on a monthly basis beginning the first day following the day on which the tax was due and payable.

(Ord. 83-04. Passed 3-7-83; Ord. 04-07. Passed 4-20-04; Ord. 04-10. Passed 6-8-04.)

856.99 PENALTY.

(EDITOR'S NOTE: See Section 202.99 for general Code penalty if no specific penalty is provided.)